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General Information. The California State Board of Equalization is offering its *Business Taxes Law Guide* (BTLG), *Property Taxes Law Guide* (PTLG), *Audit Manual*, and *Compliance Policy and Procedures Manual* for sale to the public. These are the same law guides and manuals used by Board staff. See reverse side for an explanation of each item.

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GENERAL INFORMATION

The California State Board of Equalization offers its *Business Taxes Law Guide* (BTLG) and *Property Taxes Law Guide* (PTLG) to the public in hard copy and CD-ROM formats. The *Audit Manual* and *Compliance Policy and Procedures Manual* are currently offered in the hardcopy format only. Note: You may access these law guides and manuals free on our website at: www.boetaxes.ca.gov/business (for law guides) and www.boe.ca.gov/sutax/staxmanuals.htm (for manuals). All versions of the law guides and the manuals may be purchased on a one-year subscription basis. Renewal notices will be sent to subscribers prior to their expiration date. Subscription prices are updated annually based on publication costs.

LAW GUIDES

Property Taxes Law Guide. The PTLG contains property tax laws, rules, and annotations. The laws include section histories, notes, and significant court cases. The rules interpret the law for the purpose of administration and enforcement. The annotations are staff interpretations of the laws, rules, court cases, and correspondence. The PTLG also contains pertinent provisions of the California Constitution, government codes that relate to property taxation, a calendar of property tax dates, and an indexed table of court cases.

Business Taxes Law Guide. The BTLG consists of sales and use tax and various special taxes laws, regulations, and annotations. The laws include section histories, notes, and significant court cases. The regulations interpret the law for the purpose of administration and enforcement. The annotations are staff interpretations for a particular subject or situation.

The law guides are available in the following formats:

1. **The Law Guide Hard Copies.** The law guides consist of 3-ring binders with loose-leaf pages. The size of the law guide binders is 6" x 9". The purchase price covers the cost of binders, tabbed dividers, the basebook, and the first year's subscription to the updating service. There may be multiple updates each year.
2. **The Law Guides on CD-ROM.** The CD-ROM consists of both the *Property Taxes* and the *Business Taxes Law Guides* on one CD. They are in the Acrobat PDF format. The Acrobat version allows you to search, copy and paste, and print. The CD-ROM is updated twice per year. (The CD will include all current hard copy updates at the time of its production.) *System Requirements*^{3/4}In order to use the BOE CD-ROM, the user should be familiar with Windows terminology and functionality. The computer system must meet the following requirements: i486 or Pentium processor-based personal computer with speed of 66MHz or faster; Microsoft Windows 95 or Windows 98; 10 MB of available RAM on Windows 95, Windows 98, and WIN 2000 (16 MB recommended); 10 MB of available hard-disk space; double speed or greater CD-ROM drive capable of reading ISO 9660; VGA, SVGA or higher resolution color video display/adaptor; and PostScript Windows-compatible printer for best performance.

MANUALS (not available in the CD-ROM format)

The manuals consist of 3-ring binders with loose-leaf pages. The size of the manual binders is 8½" x 11". The purchase price covers the cost of binders, tabbed dividers, the basebook, and the first year's subscription to the updating service. There may be multiple updates each year.

The Audit Manual. The *Audit Manual* consists of guidelines and exhibits for auditing procedures, audit working papers, general audit procedures, penalties, and reaudit reports. There are also guidelines and exhibits for the preparation of field audit reports for vehicle, vessel, and aircraft dealers; bars and restaurants; grocers; construction contractors; occasional sales; and advertising agencies, graphic artists, printers, and related enterprises.

The Compliance Policy and Procedures Manual. The compliance manual consists of guidelines and exhibits for procedures on compliance, registration, account maintenance, security, returns, close-outs, clearances, collections, and consumer use tax.